



LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY

Public Accounts Committee

The Role Of Public Accounts Committees In Enhancing Public Sector Reporting Standards, Including Performance Reporting In The Public Sector

The topic of this paper may appear to have an underlying theme which implies that the public sector requires intervention on the part of public accounts committees (PACs), to ensure that the needs of Parliaments are met. I think it should be made quite clear from the outset that this paper does not promote the case that the public sector is inept in terms of its obligation to ensure that Parliaments, and other interested groups, are appropriately informed about the activities of government. Rather the case will be argued that PACs do have a role in promoting reporting standards. This approach will lead to reports that provide a reliable and informative overview on how agencies have performed, what they have achieved and how they applied moneys appropriated by their Parliaments. The content also conveys that information in clear and concise terms and in a format that is understood by members of Parliament who are often faced with a range of competing priorities that do not permit the luxury of time that is sometimes required to extract pearls of information from slurry of impenetrable jargon.

In preparing this paper, it was necessary to address how information about government performance could be better presented and how PACs may be able to encourage greater awareness and acceptance of the need for more meaningful performance information. But there is another aspect that must be considered. In a democratic society, citizens and Members of Parliament, as citizens' representatives, are entitled to accurate, timely and understandable information about government's performance in maintaining or improving the quality of life. This imperative for the public sector to provide accessible information to the wider population, relating to performance, is becoming more important in an age where advanced communication systems drive expectations.

Public Accounts Committees

PACs play an important role in the overall Parliamentary committee process as they operate independent from Government and the Executive. The committees are seen as being removed from the normal government/ministerial decision making process and this is emphasised by the fact that they act as a watchdog over agencies to ensure that accountability of the highest order is maintained.

Back in 2003, a colleague of mine, the then Chair of the Northern Territory PAC, Mr_Elliott McAdam MLA, in addressing a similar gathering of delegates stated that, 'the main function of Public Accounts Committees is to report to their respective Parliaments on the overall efficiency and effectiveness of the financial management of public moneys by the various public sector agencies and authorities.'¹

He then went on to explain how this can be achieved through the examination of reports tabled by the Auditor-General and agencies to Parliament.

While this focus on the examination of reports appears to be straightforward, PACs are continually confronted with a host of issues surrounding accountability as it relates to evaluation and effectiveness of public sector outcomes. I therefore take the opportunity at this time to raise the issue of the adequacy of resources within the membership of PACs to effectively meet the demands of complex enquiries. This important issue I will address in greater detail later in the paper when I look at matters involving the financial statements of agencies.

In the Northern Territory the PAC operates under Standing Orders 21A which in part states:

'The Duties of the (PAC) Committee shall be -

(a) to examine the accounts of the receipts and expenditure of the Northern Territory and each statement and report tabled

¹ McAdam, E. MLA 2003, 'Developing an Ethics Culture in the Public Sector – Is There a Role for Public Accounts Committees?' delivered at the ACPAC 7th Biennial Conference Melbourne 2003

in the Legislative Assembly, pursuant to the Financial Management Act and the Audit Act.² ”

This is the only mention of the Committee's power to examine or scrutinise agency reports tabled in the Parliament. Of course this Standing Order could be open to the interpretation that, as a result of this examination, there would be the opportunity for committees to adopt a cooperative role with agencies to ensure their reports are in a format that provides the greatest assistance to members of Parliament.

A method of progressing this cooperative approach could be through the adoption of an educative role by the Committee. Through consultation with all members of Parliament, PAC members would be able to speak on their behalf and provide agencies with specific advice on how to ensure the public sector reports meet the needs of both the PAC and members as a whole.

It could be further argued, that by having a mandate to examine accounts and reports the PAC should be in a position where it could influence agencies to have reports structured so that the information sought by members is readily accessible and presented in an easy to read format. After all, PACs are in themselves just an arm of their respective Parliaments striving to achieve the primary outcome of ensuring meaningful information is provided back to Parliament and the community.

²Northern Territory Legislative Assembly Standing Orders 21A

While most PACs have a charter to investigate the receipts and expenditure of their Government, there appears to be no reference or direct link to the role of the PACs in public sector reporting as such. The only exception is in the case of the Commonwealth Joint Committee of Public Accounts and Audit who on 21 June 2006, under subsection 63(2) and 70(2) of the Public Service Act 1999, approved a paper entitled '*Requirements for Annual Reports for Departments and Executive Agencies and FMA ACT Bodies.*'

This paper was issued by the Australian Government, Department of the Prime Minister and Cabinet.³

Public Sector Reporting Requirements

Annual reports provide a framework for the presentation of an agency's performance against stated objectives. They are a valuable resource of information for the Parliament and for the people.

The requirement for tabling an annual report by Northern Territory agencies is contained in Section 28 of the Northern Territory Public Sector Management Act.

³ Australian Government, Department of the Prime Minister and Cabinet '*Requirements for Annual Reports for Departments and Executive Agencies and FMA ACT Bodies*' viewed on 14th March 2007 www.dpmc.gov.au/guidelines/index.cfm

28. Reports by Chief Executive Officers

- 1) *Subject to subsection (3), a Chief Executive Officer must present a report to the appropriate minister on the operations of his or her Agency during a financial year –*
- 2) *To the extent that it is not required to be included in a report referred to in subsection (3), a report under subsection (1) shall contain information about –*
 - a) *the functions and objectives of the Agency;*
 - b) *the legislation administered by the Agency;*
 - c) *the organisation of the Agency, including the number of employees of each designation in the Agency and any variation in those numbers since the last report;*
 - d) *the Agency's operations, initiatives and achievements (including those relating to planning, efficiency, effectiveness and performance and, where appropriate, delivery of services to the community);*
 - e) *the financial planning and performance of the Agency;*
 - f) *equal opportunity management programs and other initiatives designed to ensure that employees employed in the Agency have equal employment opportunities;*
 - g) *management training and staff development programs in the Agency; and*
 - h) *occupational health and safety programs in the Agency.*⁴

This legislation would appear to be consistent with that of most jurisdictions as it relates to agencies preparation of annual reports. However, while setting out the schedule of information that must be contained within a

⁴ Northern Territory Public Sector Management Act. Section 28

report, the wording does little to address the core issues of the use of plain English to assist readability, simplicity of style, layout or an uncomplicated reporting process to promote greater understanding of content. It is these aspects that should now capture the attention of PACs if the creation of more meaningful reports is to be the ultimate outcome.

In considering the subject of enhanced performance reporting it is important to take into account the issue of performance management in the public sector. Public sector managers are now faced with a vastly different workforce to that experienced by their counterparts in the past. There has been a distinct shift from the recognised security of permanent employment to temporary, part time and contractual positions. This shift presumably has a flow on effect and an impact on managers, as well as agencies as a whole, as it seriously compromises the ability of the public sector to retain corporate knowledge and maintain levels of accountability.

This view was raised in the Australian Parliamentary Review Autumn 2006, Vol 21 No.1:

*'Over the last two decades or so enormous changes have occurred in the public sector, altering the way services are delivered and the very nature of public service itself. All of these developments impact on the accountability process, including the move to employ senior public servants on a temporary, contractual basis.'*⁵

⁵ Griffith Gareth, Parliament and Accountability: The Role of Parliamentary Oversight Committees Australian Parliamentary Review Autumn 2006 Vol 21 No1 pg 13

Clearly the matter of excellence in performance reporting in the public sector cannot be considered in isolation from the overall management of agencies and the complexities associated with contemporary work practices.

The Australian Government Department of Finance and Administration has promulgated a set of Performance Management Principles that identify the main features of good practice in performance reporting and management. It also establishes how these principles can be used both internally and externally by its agencies.

'The internal uses of such information include providing timely feedback on the performance of outputs and administered items so that action can be taken during the budget year to ensure that the expectations of the government agency can be met;

*Externally, the purpose of performance information is to assist stakeholders and management to draw well informed conclusions and performance from what is provided in the published documentation and provide a sound contribution towards decision making.'*⁶

The importance of performance information cannot be over emphasised as governments are required to provide this information to meet the accountability requirements of their various stakeholders, while at the same

⁶ Australian Government Department of Finance and Administration available at http://www.finance.gov.au/budgetgroup/commonwealth_budget_-_overview/performance_management_princip.html

time substantiating the use of tax payers' funds that are allocated through the budget and appropriation process.

Public Accounts Committees as scrutineers

PACs are in a position where they must rely on the examination and ultimately the understanding of information contained in the report of an agency to determine if the services provided are being delivered in an efficient and effective manner, and represent value for money.

It would be a sad state of affairs if the whole process relied solely on PAC members to be the main source of scrutiny in determining the overall efficiency and effectiveness of governments' financial management of public monies. Fortunately that is not the case, as the Office of the Auditor-General in the various jurisdictions, has the primary role of scrutiny through undertaking a series of performance management systems audits. This process provides advice on whether an agency has adequate performance management systems in place to monitor the achievement of its objectives, not only in an efficient and effective manner but also economically.

The importance of scrutiny by the PAC, and the Office of the Auditor-General providing a level of transparency, is a critical component in the overall process of mandatory reporting by agencies. The essential nature of transparency was been picked up by Wayne Cameron, Victorian Auditor-General in an article appearing in Australian Journal of Public Administration where he commented:

*Public reporting is one of the main means of discharging public accountability obligations. For many, transparency is the essence of accountability. Well documented and reported performance information is fundamental to public agency accountability and effective management. It is the primary vehicle by which assurance is provided to Parliament and the public that a government's objectives are being met*⁷

The challenges associated with new financial reporting standards

An integral part of any annual report is the necessity to produce financial statements that summarise the financial performance and position of any agency. In the Northern Territory this is dealt with by sections 10 and 11 of the *Financial Management Act*⁸. That Act requires agencies to prepare financial statements that are not only in accordance with the requirements of the Act, but also with Treasurer's Directions.

A further influence on financial reporting is accounting standards that are promulgated by the Australian Accounting Standards Board (AASB) with these standards, in turn, being based on the standards issued by the International Accounting Standards Board (IASB).

Australia was one of the early adopters of international financial reporting standards developed by the IASB. As the approach adopted by the AASB

⁷ Cameron Wayne, Auditor-General Victoria, Public Accountability: Effectiveness, Equity, Ethics, Australian Journal of Public administration volume 63 number 4 pg 61 December 2004

⁸ Northern Territory *Financial Management Act Sections 10 and 11*

has rested on the concept of "sector neutrality", the public sector also found itself confronted with the problems of implementing the new standards for the 2005-06 financial year.

As the former Auditor-General for Victoria commented in his report 2005.17:

*'new accounting standards are to be implemented for reporting periods beginning on or after 1 January 2005 to harmonise the Australian reporting framework with international financial reporting standards. All reporting entities will be required to comply with the new standards which include new and revised requirements for financial accounting and reporting. This represents the largest change to accounting in Australia for many years.'*⁹

While implementation of the new standards may have presented a number of implementation challenges for agencies, they have also posed a number of challenges for Public Accounts Committees in their attempts to come to grips with the nature of accounting standards and what the new standards might mean for the content of financial reports that are submitted to Parliaments.

Financial reports prepared in accordance with accounting standards are described as general purpose financial reports, the assumption appearing to rest on the notion that these reports are intended for a wide range of users.

⁹ Auditor-General Victoria Report December 2005 pg 50

If one turns to a document titled "AASB Framework", which attempts to set out a conceptual framework for the development of accounting standards, you will find that the range of users of general purpose financial reports are identified. They include:

- Investors
- Employees
- Lenders
- Suppliers and trade creditors
- Customers
- Governments and their agencies
- The public

There is no specific reference to Parliaments in the class of 'users'. At the same time there is no real discussion within the framework on the role of financial reporting in the public sector other than to acknowledge that governments and their agencies are interested in the allocation of resources and therefore, the activities of entities. This would appear to me to represent a potential blind-spot in the standard-setting process. Parliaments, in my mind, are something more than an investor and cannot be categorised as "the public". In considering the information requirements of Parliaments, as they relate to financial information, first and foremost what has to be recognised is the supremacy of Parliament in its role of granting to government the power to tax and to spend, while holding government accountable for how moneys appropriated have been applied.

I am not convinced that financial reports based on accounting standards developed originally for the corporate sector and modified as part of a genuflection to the public sector are meeting all the financial information needs of Parliaments, but I also recognise that we may have little choice other than work within the body of accounting standards developed by the AASB.

While on this issue, I am reminded of a comment made to me some time ago that financial statements are prepared by accountants for the benefit of other accountants. From that inference it could be drawn that the average Member of Parliament, who is unlikely to have had much formal training in the interpretation of financial statements, may not be in a position to form any useful opinions about how a particular agency may have performed, given that financial statements rest on a range of assumptions that require a reasonable level of understanding of accounting standards on the part of the reader if valid opinions are to result.

I hasten to add that difficulties with interpretation of financial statements are not confined to Members of Parliament. In recent discussions with the Auditor-General mention was made of recent instances where members of statutory boards appeared not to have fully understood the financial information submitted to them nor the implications that flowed from a number of the assumptions made by accountants in arriving at some of the numbers contained in those statements.

Over the last three years there has been general debate occurring across the public sector on the "harmonisation" of generally accepted accounting

principles (which are reflected in AASB standards) with Government Finance Statistics (GFS) This, in turn, has resulted in the issue of a new standard AASB1049 "Financial Reporting by the General Government Sectors of Government". Flowing from that is a further review by the AASB of the accounting standard that deals with reporting at the whole-of-government level.

I am sure most delegates are aware of the Standards AAS29 and AAS31 which set out the financial reporting principles that governments and government departments have followed for the past ten years. Notwithstanding my earlier comments about the difficulties encountered by novices in attempting to interpret those reports, interested Members of Parliament did have the opportunity to seek independent advice from accountants if assistance was needed. It was not an issue for members of the Public Accounts Committee to enlist the services of an accounting firm to provide specialist advice on figures contained within a financial statement prepared by a government or one of its agencies, given that the statements were essentially no different from those that might be prepared by a public company.

We may be witnessing the beginning of a divergence between public sector and corporate reporting formats. The issue of by the AASB of the accounting standard AASB1049 as part of the harmonisation of generally accepted principles with those of Government Finance Statistics should be recognised as an important step in the evolution of public sector financial reporting, but it may pose challenges to us as users of public sector

¹¹ Public Sector Accounting Group Inc *Annual Report Awards 2006 Adjudicators' Report May 2006* pg 5

financial information. On the one hand AASB1049 can be seen as the first step in removing confusion that exists in a number of jurisdictions where published financial reports are prepared using both “commercial” and statistical formats, leading users to wonder about which reporting basis is the most appropriate and which set of reported numbers gives the “right” result. On the other hand, AASB1049 also presents new challenges for users; it adopts a form of presentation that is likely to be unfamiliar to most members of Parliament, and indeed many accountants, while the its scope is limited to one sector of government only – the general government sector.

Work that is currently underway, under the aegis of the AASB, also has the potential to move financial reporting at the whole-of-government level closer to the GFS format that is set out in AASB1049.

The preparation of financial reports that draw upon GFS principles may restrict the opportunities for Public Accounts Committees to seek external assistance with analysis and interpretation of financial information submitted to Parliaments. While the underlying accounting principles may not have changed markedly, the adoption of a GFS form of presentation and the introduction of some aspects of GFS measurement into these financial reports may mean that accountants outside the public sector may not be comfortable in providing advice and this may impinge on the ability of all Committee members to gain a professional appreciation of an agency’s financial report.

The answer to this, of course, is to look to Auditors-General to step into the role of advisors to Committees on this issue. This places Auditors-General on notice that Public Accounts Committees will increasingly turn to them for analysis and interpretation of financial information that is submitted to Parliaments. In saying this, I also acknowledge that this has been a role that Auditors-General have played for a considerable time, but the need will become increasingly important if the basis of public sector reporting shifts to one that is unfamiliar to many, including many accountants.

The relative unfamiliarity of GFS forms of presentation may mean that auditors will find themselves confronted with a requirement to gain a thorough understanding of the basis upon which the accounts are prepared so that they can explain, in clear terms, the financial information that is being presented to parliaments and their committees. In the Northern Territory we are a reasonably well prepared given that the Northern Territory Treasurer's annual financial statements have been prepared on a GFS basis for some years. Nevertheless, there is an expectation that the new standard will require a deal of preparation to ensure that systems are able to produce Budget papers and financial statements that meet the new requirements by the due date.

The debate that has occurred over several years about the nature of financial reporting by governments and their agencies has, in my view, tended to overshadow the importance of how we, as members of Public Accounts Committees, are to assess the extent to which the wishes of Parliaments, as expressed in budget documents, are achieved.

While it might be argued that the financial statements prepared by a private sector entity operating in a competitive market encapsulate issues such as effectiveness and efficiency, that argument is unlikely to hold for the public sector. A concept of profit tells us little about how well an agency may have performed or the extent to which it may have achieved the objectives agreed to by Parliament during Budget debates.

I do not believe this issue can be dealt with adequately within the existing body of accounting standards. Public Accounts Committees should seek the opportunity to influence the nature of reporting in this area in the interests of ensuring that Parliaments are well informed.

In my role as Chairman of the Public Accounts Committee, I have come to the conclusion that Public Accounts Committees have been generally silent when it comes to commenting on new accounting standards that have the potential to affect the type of financial information that is presented to Parliaments.

There are isolated cases of individual members providing comments to standard setters. For example, Mr David Watson, the Member for Moggill in Queensland, provided comments, setting out his personal concerns, in response to a discussion paper put out in 2004 by the AASB Project Advisory Panel on the issue of GAAP/GFS Convergence Project. The lack of overall input from PAC members as a group should be a concern to Parliaments as the committees charged with being the overseer of public sector expenditure may find themselves as passive receivers of financial

information that does not meet their needs. That, in turn, may hinder their ability to discharge their functions as well as might be expected.

Enhancing the quality of public sector reporting in the Northern Territory

Those of you who have been associated with or had personal contact with the public sector over the years may well have heard stories from long term public servants where the task of coordinating and writing the annual report of an agency was akin to being given the 'poison chalice'. Whoever the hapless person was that was allocated the task would then be required to continually chase up unit managers and even members of the agency's executive to receive contributions which would then have to be rewritten to ensure uniformity of writing style. Timelines would never be met and the final report would inevitably be tabled in the Assembly or House during the last sitting week or even the last sitting day required under legislation or statute.

It was this mindset that the Northern Territory's Public Sector Accounting Group Inc (PSAG) had to overcome in its quest to lift the profile and acceptance of annual reports as a document that clearly identified how the level of achievement of outputs has assisted agencies in the delivery of proposed policy outcomes and how it could be seen as linking to organisational objectives.

In 1989, the PSAG established an awards based approach to review public sector annual reports. The objective of the awards was to accomplish :

- *the facilitation of public interest in the important role of public sector external reporting through the presentation of Awards;*
- *the provision of guidelines in the form of the Evaluation Criteria, and workshops for public sector managers on:*
 - *how to clearly present performance information and the supporting accountabilities for human resources;*
 - *compliance with the reporting standards mandated for public sector entities in the Northern Territory;*
 - *publishing an Adjudicators Report which summarises the quality of reporting and identifies areas for further improvements; and*
 - *providing participating entities with individual commentaries which incorporate an analysis of the Adjudication Panel's observations of the entity's report.*¹¹

These original objectives have held up and are still the core aims contained within the 2006 Adjudicators report.

PSAG had the view that the implementation of these strategies (objectives) would assist public sector managers to be more clearly focused and oriented towards the efficient and effective achievement of their entity's objectives.

Additionally, the community can gain an appreciation of the Government's or Councils' goals and achievements in their use of public funds. Reliable and relevant performance information

*contributes to Governments and Councils maintaining the confidence and trust of their constituents.*¹²

Throughout the PSAG awards process to date, the Northern Territory Public Accounts Committee has played a minor role by sponsoring particular awards and providing a member of the Committee to sit on the adjudication panel.

Earlier this year a decision was taken which saw the Institute of Public Administration (IPAA) assume the mantle of coordinating the Annual Report Awards. I suspect that all delegates recognise IPAA as a voluntary, non-profit national body with a focus on policy, governance and administration in the public sector with its trade mark publication being the Australian Journal of Public Administration.

The first priority IPAA had when taking over the mantle from PSAG, was to establish an active working group to manage the future advancement of the process, with the initial thrust being to adopt an educative role. I have been approached and have agreed as Chair of the Northern Territory PAC to sit on this working group and I will be personally taking a more active role in the adjudication process. A further initiative will see me taking advantage of the presentation evening to remind agency representatives of the PAC's role as a recipient and scrutineer of their annual reports and alerting them to the fact that the Committee will be taking a keener interest in determining

¹² Public Sector Accounting Group Inc, op.cit, pg 5

whether the current structure of reports are useful working tools for all Members of Parliament.

IPAA also conducts Annual Reporting awards in Western Australia, South Australia and the ACT but I am advised that there does not appear to be any participation or involvement by those states' PACs in the process.

The ACT division of IPAA has the extended vision of being,

*the key professional forum for debating and facilitating public sector change.*¹³

It is interesting in the IPAA – ACT Division Annual Report Awards 2004-2005 Judges Report, that the general areas of concern with reports including a focus by agencies on outputs not outcomes; selective performance reporting; excessive detail which makes reading difficult; and a general lack of focus on the readers needs as distinct from an agency's.

In NSW there is a Public Bodies Review Committee (PBRC) which has the following terms of reference:

To examine the annual reports of all public bodies and to enquire into and report on:

- *The adequacy and accuracy of all financial and operational information;*
- *Any matter arising from the annual report concerning the efficient and effective achievement of the agency's objectives;*

¹³ IPPA ACT Division Annual Report Awards 2004-2005 Judges Report pg 1

- *Any other matter referred to it by a Minister or the Legislative Assembly*¹⁴

Since 2006 this Committee and the PAC have jointly sponsored the Public Sector Annual Reporting awards in New South Wales. I am advised that while the PBRC provides the bulk of administrative support, staff of the PAC also have an involvement, while staff and committee members of the PAC have participated in the adjudication of the awards.

Outside the awards process, most PACs operate under a statutory mandate as a result of either legislation or standing orders to review or inquire into issues contained within agency reports tabled in their Parliaments. This involvement of governments at various levels in investigating public sector reporting provides us with the imperative to ensure Parliaments are fully informed.

A way forward for PACs

So in conclusion, what is the role of PACs in enhancing public sector reporting? On the one hand, there is clearly no argument that PACs do have a role as scrutineers of agency reports, however the issue here involves the quality of content of those public sector reports as it relates to comprehension by the end users of those reports. I reiterate my opening statements that PACs do have an educative role in the promotion of reports

¹⁴ New South Wales Parliament, 2006 Legislative Assembly, Public Bodies Review Committee Report on the Premier's Annual Reports Award No 8/53 pg vii

of public sector performance that are not only accurate and timely but are also readily accessible to PAC members, Parliamentary members and citizens.

PACs have to promote the idea to agencies that annual and associated performance reports should be in formats that are understood by all members of Parliament, regardless of their background or experience. Public sector financial statements can no longer be prepared by accountants for the sole interpretation by other accountants. The introduction of Standard AASB1049 and the accompanying flow-on effects creates major challenges as it would appear to be in direct conflict with the concept that reports should be prepared on the basis that they can be readily utilized by Members of Parliament to accurately determine if agencies are being managed efficiently and effectively and are providing value for money. While public accounts committees may not be in a position to determine the content of financial reports, they can influence the extent to which annual reports include clear and unambiguous information, narrative form, about the financial performance and position of the public sector and its constituent entities.

The task at hand is not an easy one but there are opportunities for Committees to become actively involved through greater interaction with the public sector. The involvement of PACs through annual award processes is but one avenue of involvement that can be nurtured. This is why I have now taken steps to promote the participation of the Chair of the Northern Territory PAC in the annual IPAA awards process, which by inference will involve the Northern Territory PAC itself. I will also be taking

a keen interest in determining whether the current format of the Northern Territory's public sector agency reports can be considered as being a useful working tool for all members of Parliament and in turn be accessible in terms of content to the Northern Territory electorate.

It is through strategies such as these that we as PAC members can seek to enhance public sector reporting standards. We have the role to examine and scrutinise, let us take that role to a higher level with the promotion by PACs of accountability and accessibility of public sector reporting.

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